

State of California  
BOARD OF EQUALIZATION  
**USE FUEL TAX REGULATIONS**

**Regulation 1331.5. WEEKLY RETURNS AND PAYMENTS OF VENDOR.**

*Reference:* Section 8755, Revenue and Taxation Code.

If a vendor is required to make returns and pay weekly the tax required to be collected, he shall make his weekly return on Form BT-401-V5, *Vendor Use Fuel Tax Weekly Return*.

The return for each calendar week shall be filed with the Board on or before Wednesday of the following week and shall be accompanied by a remittance for the amount of tax due.

The making of weekly returns and payments does not relieve the vendor of the obligation to make a monthly return of all tax which he has been required to collect during the month. To the extent that the tax liability shown by the monthly return has been prepaid by payments accompanying weekly returns, no further payment need accompany the monthly return. Whenever a week falls in two calendar months the amount of the tax collected during the portion of the week falling in each calendar month shall be stated separately in the return, but the return may be accompanied by a single remittance for the total tax collected during the week.

*History:* Effective October 1, 1957.

Amended effective December 12, 1963.